S/N 10/774,211 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

 Applicant:
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 Examiner: Leonard Saint Cyr

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 SYSTEMS AND METHODS FOR LOW BIT RATE AUDIO CODERS

AMENDMENT AND RESPONSE UNDER 37 CFR § 1.111

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Applicants have reviewed the Office Action mailed on March 13, 2008. Please amend the above-identified patent application as follows.